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April 18, 2008

VIA E-MAIL AND HAND DELIVERY

Jim Ward
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

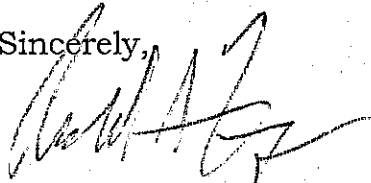
Re: Roche Harbor Water System - UW-080562 - General Ledger

Dear Mr. Ward:

Pursuant to your request for a copy of the Company's general ledger, attached you will find a CD that is marked "Confidential" that contains the general ledger. The Company views the general ledger as a confidential item and requests that the designation of confidentiality be maintained.

Please let me know if you have any questions.

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosure

cc: David Gibbs (via e-mail)